
Changes to legislation: Finance (No. 2) Act 2017, Paragraph 51 is up to date with all changes known to be in force on or before 04 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 4

RELIEF FOR CARRIED-FORWARD LOSSES

PART 6

OIL ACTIVITIES

- 51 In section 307 (overview of Chapter 5 of Part 8: ring fence expenditure supplement) in subsection (6) for paragraph (c) substitute—
- “(c) relief given under sections 45, 45B, 303B, 303C and 303D for ring fence losses carried forward from earlier periods,”.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)